

**Town of Dewey Beach**  
**Balance Sheet**  
As of April 30, 2023

	Apr 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000000 · Cash & Equivalents	
1000010 · Operating Gen'l Funds	4,822,896.34
1000040 · Payroll Account	232.39
<b>Total 1000000 · Cash &amp; Equivalents</b>	4,823,128.73
1000100 · Self-Committed Funds	
1000120 · Street Infrastr 20% Bldg Permit	948,579.37
1000170 · Brown Advisors - General Fund	1,361,043.93
<b>Total 1000100 · Self-Committed Funds</b>	2,309,623.30
1000200 · Restricted Bank Accounts	
1000202 · State of Delaware Town Hall Gra	3,016,437.74
1000210 · Municipal St. Aid	20,038.30
1000220 · Police SALLE Grant	9,799.40
1000230 · Police EIDE Grant	11,627.30
1000240 · Police Dep't.Acc't.	19,967.81
1000245 · Police Violent Crimes Grant	34,757.81
<b>Total 1000200 · Restricted Bank Accounts</b>	3,112,628.36
1000500 · Petty Cash	1,100.00
<b>Total Checking/Savings</b>	10,246,480.39
<b>Other Current Assets</b>	
12000 · Undeposited Funds	-43,800.00
1200000 · General Receivables	109,633.00
1200100 · Prepaid Insurance	95,498.46
<b>Total Other Current Assets</b>	161,331.46
<b>Total Current Assets</b>	10,407,811.85
<b>Fixed Assets</b>	
1600000 · Land	
1600001 · Land - Town Hall	22,716.33
1600002 · Land - Police	22,716.00
1600003 · Land - LSS	6,499.00
1600004 · Land - Street & Infra	221,959.00
1600005 · Land - Town Hall Aux	256,931.49
1600000 · Land - Other	25,000.00
<b>Total 1600000 · Land</b>	555,821.82
1600010 · Building & Improvements	
1600011 · Building - Town Hall	1,307,082.97
1600012 · Building - LSS	142,162.00
1600013 · Building - Street & Infra	619,077.57
1600014 · Building - Town Hall Aux	599,509.19
1600021 · Building Improv - Town Hall	87,449.76
1600022 · Building Improv - Town Hall Aux	38,232.00
1600023 · Building Improv - Police	47,247.28
1600031 · Building & Improvements -Town H	25,992.60
1600032 · Building & Improvements - Polic	404,803.00
1600034 · Building & Improvement - Street	221,865.63
1600035 · Building & Improve - Town Prop	26,109.00
<b>Total 1600010 · Building &amp; Improvements</b>	3,519,531.00
1600030 · Beach Improv - Mats	98,345.26
1600040 · Equipment	
1600041 · Equipment - Town Hall	451,639.43
1600042 · Equipment - Police	184,611.94

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1600045 · Equipment - LSS	19,745.00
1600046 · Equipment - Street & Infra	141,717.38
1600047 · Equipment - Uncategorized	36,048.66
Total 1600040 · Equipment	833,762.41
1600050 · Vehicles	
1600051 · Vehicles - Police	108,201.59
1600052 · Vehicles - Street & Infra	33,999.00
Total 1600050 · Vehicles	142,200.59
1600060 · Infrastructure	
1600062 · Infrastrucuture - Streets	232,437.00
Total 1600060 · Infrastructure	232,437.00
1600099 · Accumulated Depreciation	-3,450,475.81
Total Fixed Assets	1,931,622.27
<b>TOTAL ASSETS</b>	<b>12,339,434.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000000 · Accounts Payable	-639.63
Total Accounts Payable	-639.63
<b>Other Current Liabilities</b>	
2100000 · Accrued Payroll & Related	
2100009 · Adm Pension Payable	-0.01
2100010 · Police Pension Payable	41,790.02
2100012 · Accrued Wages	28,876.09
2100013 · Compensated Absences	182,290.86
2100014 · Provision Compensated Absences	-182,290.86
2120003 · Due to State of Delaware	
2120005 · DELJIS Surcharge	33.00
2120006 · Ambulance Fund	170.00
2120007 · Trans Fund	636.00
2120008 · Police Fund	550.00
2120009 · Vic Comp Assessment	398.25
2120010 · Video Surcharge	32.00
Total 2120003 · Due to State of Delaware	1,819.25
Total 2100000 · Accrued Payroll & Related	72,485.35
2100015 · Unearned Revenue	493,955.20
2300000 · Restricted Grants & Donations	
2300100 · Administrative	
2300102 · State of Delaware Town Hall Gra	3,000,000.00
Total 2300100 · Administrative	3,000,000.00
2300200 · Police Grants	
2300202 · EIDE Grant	11,627.30
2300209 · SALLE Grant	9,799.40
2300211 · Violent Crimes Grant	34,757.80
Total 2300200 · Police Grants	56,184.50
2300300 · Street & Highway Grants	
2300301 · Municipal Street Aid Grant	20,035.75
2300302 · Community Transportation Funds	-4,374.00
2300304 · RTT Funds	88,562.30
Total 2300300 · Street & Highway Grants	104,224.05

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Total 2300000 · Restricted Grants & Donations	3,160,408.55
Total Other Current Liabilities	3,726,849.10
Total Current Liabilities	3,726,209.47
Long Term Liabilities	
2700001 · Deferred Outflows - GASB 68	-98,518.00
2700002 · Deferred Inflows - GASB 68	609,860.00
2700003 · NPL - GASB 68	-733,056.00
2700004 · GASB 68 - Contra	221,714.00
Total Long Term Liabilities	0.00
Total Liabilities	3,726,209.47
Equity	
3000000 · Non-Spendable	
3000100 · Prepaid Expenses	59,195.11
3900000 · Fixed Asset Investments	1,931,622.27
Total 3000000 · Non-Spendable	1,990,817.38
32000 · Unrestricted Net Assets	178,160.20
3200000 · Assigned Funds	
3200100 · Street & Infrastructure	691,187.29
3200500 · Public Safety	257,641.65
3200600 · Beach Safety	50,038.92
3200700 · Capital Improvements	300,000.00
3200750 · Capital Improvement - Town Hall	2,186,528.20
3200800 · Rainy Day Fund	2,306,432.50
Total 3200000 · Assigned Funds	5,791,828.56
3300000 · Unassigned Fund	699,517.23
Net Income	-47,098.72
Total Equity	8,613,224.65
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>12,339,434.12</b>